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/Devona E. Faulk/
4/22/09

Serial No.: 10/511,860

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Peter Korner

Serial No.: 10/511,860 Art Unit: 2615

Filed: October 18, 2004 Confirmation No.: 6636

Title: AUDIO BANDWIDTH EXTENDING SYSTEM AND METHOD

Examiner: Devona E. Faulk

Docket No.: SALBP0127US

REPLY TO OFFICE ACTION MAILED JANUARY 6, 2009

Commissioner for Patents
U.S. Patent and Trademark Office
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir/Madam:

This reply is filed in response to the final Office Action mailed January 6, 2009.
Favorable consideration of the application is respectfully requested in view of the following:

Amendment to the Claims
Remarks

Enclosures: [] Credit Card Charge Via EFS
[] Petition for Extension of Time

In the event any fee or additional fee is due in connection with the filing of this paper, the Commissioner is authorized to charge those fees to our Deposit Account No. 18-0988 (under the above Docket Number). In the event an extension of time is needed to make the filing of this paper timely and no separate petition is attached, please consider this a petition for the requisite extension and charge the fee to our Deposit Account No. 18-0988 (under the above Docket Number).